

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 113

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 32/2021-GST/SIKKIM

Date: 29th August, 2021

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:—

1. Short title and commencement. - (1) These rules may be called the Sikkim Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Sikkim Goods and Services Tax Rules, 2017,—

(i) in sub-rule (1) of rule 26,—

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from-----”, the words, “vide Order Reference No.—, dated.....” shall be inserted;

- (b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;
- (c) at the end after "Designation", the word "Address" shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department